Dear Agent

Welcome to edition number 12 of our Making Tax Digital (MTD) Update for Agents.

Due to the pre-election period we’ve been quiet for a while, so this issue begins with details of the enhancements we delivered when the system was shuttered for a weekend back in November.

Please send any suggestions for topics you would like us to cover in future editions of this update to our mailbox at:

makingtaxdigital.mailbox@hmrc.gov.uk

This is also the email address to use to be added or removed from the distribution list.

In the meantime, we hope you have a happy and peaceful holiday.

In this edition:

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### Enhancements to the MTD Service

Back in November we released the following enhancements to the MTD VAT service:

- a repayment tracker so your MTD clients can see the status of their repayment via their Business Tax Account (BTA). There is more on this below: [Repayment Tracker](#)
- agents and clients can now [change more of their details](#), such as telephone numbers and web addresses, online
- customers who have [left the MTD service are now able to sign up again](#) without contacting HMRC – previously if they wanted to sign up again after opting out, they could only do so by contacting us
- allowing businesses to view and print copies of their VAT returns through their Business Tax Account
• the ability for agents to see previous return details submitted via software

And a reminder it’s also been possible since the previous enhancement release in mid October to view and print VAT certificates.

With the exception of the Repayment Tracker this functionality is accessed from the ‘Manage your client's details for Making Tax Digital for VAT’ GOV.UK page at https://www.gov.uk/guidance/update-your-clients-business-details-if-theyre-part-of-the-making-tax-digital-for-vat-pilot

### Changing customer details

It may be good to talk but do you really want to speak to us?

The number of calls to the VAT helpline requesting changes to customers’ details is increasing. We all hate waiting in queues so if you only want to change yours or your client’s details why not do it online?

Changing details online is quicker and more convenient. Changes can be made either by agents using their Agent Services Account (ASA) or by clients accessing their Business Tax Account (BTA). The screens agents and clients use to do this are similar and are shown below.

If you change a client’s details using your ASA you can choose to be emailed confirmation of the request, helping you keep track of your records, but either way your client is notified automatically via their BTA.

The following details can be changed online:

- Business Name
- Trading Name
- Address of principal place of business
- Contact telephone number (landline and/or mobile)
- Website address
- Staggers (Quarterly, monthly or annual(?) VAT returns)

### Changing your client’s details using the ASA

Access your ASA as normal and select ‘Manage your client’s VAT details’
Enter your client’s VAT Registration Number (VRN).

And confirm this VRN is for the correct client.

Your client’s VAT account screen will be displayed - select ‘View your client’s VAT details’
You’ll be asked whether you want to enter an email address. This will email that address to give you a record of the changes you’ve requested. Your client will be automatically notified via a message in their BTA of the changes you’ve requested.

Confirm the information you have input is correct.

The screen below is then displayed. Select ‘Change’ to amend the details we hold.
Changing details using the BTA

Clients login to their BTA to amend their details. The screens have a very similar look and feel to the ASA:

This is where your clients set up and amend their Direct Debits.
Opting in and out of MTD

If your taxable turnover is above the VAT registration threshold (currently £85K) you are mandated to sign up to MTD. See [VAT Notice 700/22 for an explanation of the turnover test](https://www.gov.uk/government/publications/vat-registration-turnover-test). Customers can also sign up to MTD voluntarily.
But if you have clients who have previously opted out of MTD you no longer have to contact HMRC if they want to sign up again. Previously customers who had opted out but who then wanted (or needed to) opt back in had to contact HMRC.

Again, this is done via the home screens /dashboards of the ASA and BTA via this option:

You’ll be asked to confirm the business’s taxable turnover and if it’s above the £85K threshold you’ll not be allowed to opt out.

But confirming the turnover is below £85k will allow you to opt out via the following screens:
Selecting ‘Confirm and opt out’ will lead to the following screens:

**Are you sure you want to opt your client out of Making Tax Digital for VAT?**

If you choose to opt your client out you must:

- continue to use software compatible with Making Tax Digital to submit your client’s VAT Returns for their current return period
- submit your client’s VAT Returns online from their next return period
- sign your client up for Making Tax Digital again if their taxable turnover goes above £85,000

By opting your client out of Making Tax Digital, you will not be cancelling their VAT registration.

[Confirm and opt out]

**Are you sure you want to opt out of Making Tax Digital for VAT?**

If you choose to opt out you must:

- continue to use software compatible with Making Tax Digital for your current return period
- use your online account to submit VAT Returns from your next return period
- sign up for Making Tax Digital if your taxable turnover goes above £85,000

By opting out you will not be cancelling your VAT registration.

[Confirm and opt out]
A client using their BTA will get this screen:

You have opted out of Making Tax Digital for VAT

What happens next

This does not cancel your VAT registration.

For your current return period, you must continue to submit your VAT Returns using software compatible with Making Tax Digital.

Future VAT Returns must be submitted online, starting from your next return period. This change can take 2 days to come into effect.

If your taxable turnover goes above £85,000, you must sign up again for Making Tax Digital.

Finish

If you are not in MTD you will obviously not see a link to opt out. You will see this instead:
This option therefore serves as an indicator of whether your client is signed up to MTD or not.
It’s also the link you use to sign up a client again after they have opted out.

**Encouragement sign up letters**

We continue to send out letters to customers who have not yet **signed up** to MTD.

We have now sent letters to all customers mandated from April 2019 - all 3 quarterly staggers and customers on monthly returns.

The latest batch, for monthly customers who had a deferred October start date, should be hitting doormats around now.

We have also recently sent letters to MTD customers who have not yet **paid their VAT** for the period ending 30 September 2019.

There is no need to contact HMRC regarding these letters as no Surcharge Liability Notices will be issued due to the MTD soft landing. Guidance is included in the letters advising customers what they need to do.

**Repayment Tracker**

MTD customers can now see the status of their repayments via an enhanced Repayment Tracker, that provides an estimated date of repayment. If the repayment is to be made by cheque/Payable Order it includes a link to allow the user to set-up a Repayment Bank Account for future repayments.

This is accessed via the ‘Payments and Repayments’ option in their Business Tax Account.
There are 3 options:

- set up a Direct Debit
- manage your repayment bank account
- track your VAT repayments

Manage bank accounts or track repayments

- Set up a Direct Debit
  HMRC will automatically collect your VAT Return payments when due
- Manage your repayment bank account
  Account: ***9872, Sort code: ***7 52
- Track your VAT repayments
  View what HMRC owe you

Continue

We are processing your VAT repayment

Amount claimed: £1,898.00  Estimated repayment date: 30 Aug 2019

VAT Return received on: 31 Jul 2019  VAT Return period: 1 April to 30 June 2019

When we will repay you

We will usually repay you before the estimated repayment date, but it may take longer. You do not need to contact us before this date.

Your repayment details

You are currently paid by bank transfer to the following account:

- Name on account: Mr J Smith
- Sort code: ***7 52
- Account number: ***9872

Manage your repayment account
Enter the new bank details.

You will receive a confirmation screen:

A link to this Repayment Tracker (via the BTA) has been added to the VAT repayments page on GOV.UK.
# Changes to the MTD VAT GOV.UK pages

We’ve been reviewing the MTD VAT pages – withdrawing some content and adding some new stuff.

The major change is we’ve split out the agent and business MTD sign up pages:

**Agents:** [https://www.gov.uk/guidance/sign-up-for-making-tax-digital-for-vat](https://www.gov.uk/guidance/sign-up-for-making-tax-digital-for-vat)

**Businesses:** [https://www.gov.uk/guidance/sign-your-business-up-for-making-tax-digital-for-vat](https://www.gov.uk/guidance/sign-your-business-up-for-making-tax-digital-for-vat)

We’ve also created a new page that tells agents how to register with HMRC if they have not done that: [www.gov.uk/guidance/register-with-hmrc-to-use-an-agent-services-account](http://www.gov.uk/guidance/register-with-hmrc-to-use-an-agent-services-account)

The pages on linking/copying clients to your agent services account and authorising new clients have been removed. If you had them bookmarked they will automatically re-direct to the existing sign in page for the Agent Services account at [https://www.gov.uk/guidance/sign-in-to-your-agent-services-account](https://www.gov.uk/guidance/sign-in-to-your-agent-services-account)

This sign in page has been updated to make it clear you do these 2 tasks within the agent services account.

A list of GOV.UK pages can be found **below**:

The guidance page, ‘Manage your clients details for Making Tax Digital for VAT’ at [https://www.gov.uk/guidance/update-your-clients-business-details-if-theyre-part-of-the-making-tax-digital-for-vat-pilot](https://www.gov.uk/guidance/update-your-clients-business-details-if-theyre-part-of-the-making-tax-digital-for-vat-pilot) - has been updated to list the extra functionality discussed in this update, and is listed as:

- change VAT details
- print VAT certificates
- cancel VAT registration
- print VAT Returns
- opt clients out of Making Tax Digital
- sign clients up for Making Tax Digital
- submit VAT returns for clients who’ve opted out of Making Tax Digital

## Webinars

It’s very short notice but there are two webinars this week on MTD for both Agents and Businesses.
There will be an Agents Talking Points MTD webinar on **Thursday 19 December** starting at 12 noon and lasting an hour.

Registration is via this GOV.UK page: [https://www.gov.uk/guidance/help-and-support-for-agents](https://www.gov.uk/guidance/help-and-support-for-agents) as per screen shot below:

This webinar will cover managing your client’s records and VAT submissions for the purposes of Making Tax Digital. It will not cover the basics such as creating Agent Services Accounts and copying your clients to your new account from your existing Government Gateway IDs.

The next MTD webinar for businesses will be on **Wednesday 18 December** at 1pm. Let your clients know – feedback has been positive. Registration is via this GOV.UK page.


The webinar will cover:

- how to find Making Tax Digital information on GOV.UK
- what’s changing
- who’s affected
- using software and keeping digital records and
- what you need to sign up for Making Tax Digital

We look forward to as many joining the sessions as possible.

**Useful links**

- [Check when a business must follow the rules for Making Tax Digital for VAT](https://www.gov.uk/guidance/check-when-a-business-must-follow-the-rules-for-making-tax-digital-for-vat)
Find software that's compatible with Making Tax Digital for VAT

Create an agent services account

Register with HMRC to use an agent services account

Sign in to your agent services account

Sign up your client for Making Tax Digital for VAT

Keep digital records for Making Tax Digital for VAT

Manage your client's details for Making Tax Digital for VAT

Sign your business up for Making Tax Digital for VAT

Help and support for Making Tax Digital

VAT Notice 700/22: Making Tax Digital for VAT

Making Tax Digital - Policy paper

Making Tax Digital for VAT: service availability and issues